



**BILLING CODE 3510-DS-P**

**DEPARTMENT OF COMMERCE**

**International Trade Administration**

**[C-122-862]**

**Certain Uncoated Groundwood Paper from Canada: Final Affirmative Countervailing  
Duty Determination**

**AGENCY:** Enforcement and Compliance, International Trade Administration, Department of Commerce.

**SUMMARY:** The Department of Commerce (Commerce) determines that countervailable subsidies are being provided to producers and exporters of certain uncoated groundwood paper (UGW paper) from Canada. The period of investigation (POI) is January 1, 2016, through December 31, 2016. For information on the estimated subsidy rates, *see* the “Final Determination” section of this notice.

**DATES:** Applicable [**INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER***].

**FOR FURTHER INFORMATION CONTACT:** David Crespo or Whitley Herndon, AD/CVD Operations, Office II, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3693 or (202) 482-6274, respectively.

**SUPPLEMENTARY INFORMATION:**

*Background*

This final determination is made in accordance with section 705 of the Tariff Act of 1930, as amended (the Act). The events that occurred since Commerce published the *Preliminary Determination*<sup>1</sup> on January 16, 2018, are discussed in the Issues and Decision Memorandum, which is hereby adopted by this notice.<sup>2</sup> The Issues and Decision Memorandum also details the changes we made since the *Preliminary Determination* to the subsidy rates calculated for the mandatory respondents and all other producers/exporters. The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <http://access.trade.gov> and is available to all parties in the Central Records Unit, room B8024 of the main Department of Commerce building. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <http://enforcement.trade.gov/frn/index.html>. The signed Issues and Decision Memorandum and the electronic version of the Issues and Decision Memorandum are identical in content.

#### *Scope of the Investigation*

The product covered by this investigation is UGW paper from Canada. For a complete description of the scope of the investigation, *see* Appendix I.

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<sup>1</sup> See *Certain Uncoated Groundwood Paper from Canada: Preliminary Affirmative Countervailing Duty Determination, and Alignment of Final Determination with Final Antidumping Duty Determination*, 83 FR 2133 (January 16, 2018) (*Preliminary Determination*) and accompanying Preliminary Decision Memorandum. See also *Certain Uncoated Groundwood Paper from Canada: Amended Preliminary Countervailing Duty Determination*, 83 FR 16050 (April 13, 2018).

<sup>2</sup> See Memorandum "Issues and Decision Memorandum for the Final Determination in the Countervailing Duty Investigation of Certain Uncoated Groundwood Paper from Canada" dated concurrently with this notice (Issues and Decision Memorandum).

### *Analysis of Subsidy Programs and Comments Received*

The subsidy programs under investigation and the issues raised in the case and rebuttal briefs by parties in this investigation are discussed in the Issues and Decision Memorandum. A list of the issues that parties raised, and to which we responded in the Issues and Decision Memorandum, is attached to this notice as Appendix II.

### *Verification*

As provided in section 782(i) of the Act, January 2018 through May 2018 Commerce conducted verifications related to the subsidy information reported by the Government of Canada, British Columbia, Newfoundland and Labrador, Nova Scotia, Ontario, and Québec, as well as Catalyst,<sup>3</sup> Kruger,<sup>4</sup> Resolute,<sup>5</sup> and White Birch.<sup>6</sup> We used standard verification procedures, including an examination of relevant accounting records and original source documents provided by the respondents.<sup>7</sup>

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<sup>3</sup> As discussed in the Preliminary Decision Memorandum, Commerce has found the following companies to be cross-owned with Catalyst Paper Corporation: Catalyst Paper, Catalyst Pulp Operations Limited, and Catalyst Pulp and Paper Sales Inc. (collectively Catalyst). These findings are unchanged for purposes of the Final Determination.

<sup>4</sup> As discussed in the Preliminary Decision Memorandum, Commerce has found the following companies to be cross-owned with Kruger Trois-Rivieres L.P.: Kruger Publication Papers Inc., Corner Brook Pulp and Paper Limited, Kruger Energy Bromptonville LP, Kruger Holdings L.P., Kruger Holdings GP Inc., and Kruger Inc. (collectively Kruger). These findings are unchanged for purposes of the Final Determination.

<sup>5</sup> As discussed in the Preliminary Decision Memorandum, Commerce has found the following companies to be cross-owned with Resolute FP Canada Inc.: Resolute FP Canada, Fibrek General Partnership (Fibrek), and Resolute Growth (collectively Resolute). These findings are unchanged for purposes of the Final Determination.

<sup>6</sup> As discussed in the Preliminary Decision Memorandum, Commerce has found the following companies to be cross-owned with White Birch Paper Canada Company NSULC: Papier Masson WB (White Birch) LP, FF Soucy WB LP, and Stadacona WB LP (collectively White Birch). These findings are unchanged for purposes of the Final Determination.

<sup>7</sup> See Memorandum “Verification of the Questionnaire Responses of Catalyst Paper Corporation,” dated February 13, 2018; Memorandum “Verification of the Questionnaire Responses of the Government of British Columbia, and in Part, the Government of Canada,” dated February 13, 2018; Memorandum “Verification of the Questionnaire Responses of White Birch Paper Canada Company,” dated March 28, 2018; Memorandum “Verification of the Questionnaire Responses of the Government of Newfoundland and Labrador,” dated April 17, 2018; Memorandum “Verification of the Questionnaire Responses of the Government of Canada,” dated April 18, 2018; Memorandum “Verification of the Questionnaire Responses of the Government of Nova Scotia,” dated May 18, 2018; Memorandum “Verification of the Questionnaire Responses of Resolute FP Canada Inc.,” dated June 6, 2018; Memorandum “Verification of the Questionnaire Responses of the Government of Québec,” dated June 6, 2018; Memorandum “Verification of the Questionnaire Responses of the Government of Ontario,” dated June 7, 2018;

## *Methodology*

Commerce conducted this investigation in accordance with section 701 of the Act. For each of the subsidy programs found countervailable, Commerce determines that there is a subsidy, *i.e.*, a financial contribution by an “authority” that confers a benefit to the recipient, and that the subsidy is specific.<sup>8</sup> For a full description of the methodology underlying our final determination, *see* the Issues and Decision Memorandum.

## *Changes Since the Preliminary Determination*

Based on our review and analysis of the comments received from parties, and minor corrections presented at verification, we made certain changes to the respondents’ subsidy rate calculations since the *Preliminary Determination* and the Post-Preliminary Analysis Memorandum.<sup>9</sup> As a result of these changes, we have also revised the “all-others” rate. For a discussion of these changes, *see* the Issues and Decision Memorandum and accompanying memoranda.<sup>10</sup> Although there was a substantial change to the scope of the investigation after the *Preliminary Determination*, we did not, nor did any party suggest, that we collect revised sales or export information from the respondents. Therefore, we have not reconsidered our respondent selection and we continue to treat all respondents as “individually investigated.”

## *“All-Others” Rate*

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Memorandum “Verification of Kruger’s Questionnaire Responses,” dated June 7, 2018; and Memorandum “Verification of the Questionnaire Responses of the Government of Québec,” dated June 18, 2018.

<sup>8</sup> *See* sections 771(5)(B) and (D) of the Act regarding financial contribution; *see* section 771(5)(E) of the Act regarding benefit; *see* section 771(5A) of the Act regarding specificity.

<sup>9</sup> *See* Memorandum “Post-Preliminary Analysis of Countervailing Duty Investigation: Certain Uncoated Groundwood Paper from Canada,” dated June 18, 2018 (Post-Preliminary Analysis Memorandum).

<sup>10</sup> *See* Memoranda “Countervailing Duty Investigation of Certain Uncoated Groundwood Paper from Canada: Final Determination Calculation Memorandum for Catalyst,” “Countervailing Duty Investigation of Certain Uncoated Groundwood Paper from Canada: Final Determination Calculation Memorandum for Resolute FP Canada and its cross-owned affiliates (Resolute),” “Countervailing Duty Investigation of Certain Uncoated Groundwood Paper from Canada: Final Determination Calculation Memorandum for White Birch Paper Canada Company (White Birch),” and “Countervailing Duty Investigation of Certain Uncoated Groundwood Paper from Canada: All Others Rate Calculation for Final Determination,” each dated concurrently with this notice.

In accordance with section 705(c)(1)(B)(i)(I) of the Act, Commerce must determine an estimated “all-others” rate for all exporters and producers not individually examined. Section 705(c)(5)(A)(i) of the Act states that, for companies not individually investigated, Commerce will determine an “all-others” rate equal to the weighted-average countervailable subsidy rates established for exporters and producers individually investigated, excluding any zero and *de minimis* countervailable subsidy rates, and any rates determined entirely under section 776 of the Act. Where all of the rates for investigated companies are zero or *de minimis*, or based entirely on facts otherwise available, section 705(c)(5)(A)(ii) of the Act instructs Commerce to establish an “all-others” rate using “any reasonable method.”

In this investigation, Commerce calculated individual estimated countervailable subsidy rates for Catalyst, Kruger, and Resolute that are not zero, *de minimis*, or based entirely on facts otherwise available. Therefore, pursuant to section 705(c)(5)(A) of the Act, Commerce calculated the “all-others” rate using a weighted-average of the individual estimated subsidy rates calculated for these examined respondents (excluding the *de minimis* rate determined for White Birch) using each company’s business proprietary data for the merchandise under consideration.<sup>11</sup>

#### *Final Determination*

We determine the total estimated net countervailable subsidy rates to be:

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<sup>11</sup> See Memorandum “Countervailing Duty Investigation of Certain Uncoated Groundwood Paper from Canada: All Others Rate Calculation for Final Determination,” date concurrently with this notice.

<b>Company</b>	<b><i>Ad Valorem</i> Subsidy Rate (percent)</b>
Catalyst Paper Corporation <sup>12</sup>	3.38
Kruger Trois-Rivieres L.P. <sup>13</sup>	9.53
Resolute FP Canada Inc. <sup>14</sup>	9.81
White Birch Paper Canada Company NSULC <sup>15</sup>	0.82 ( <i>de minimis</i> )
All-Others	8.54

### *Disclosure*

Commerce intends to disclose the calculations performed within five days of the date of publication of this notice to parties in this proceeding in accordance with 19 CFR 351.224(b).

### *Suspension of Liquidation*

As a result of our *Preliminary Determination* and pursuant to section 703(d)(1)(B) and (2) of the Act, we instructed U.S. Customs and Border Protection (CBP) to suspend liquidation of all entries of subject merchandise from Canada (other than those produced and exported by White Birch because its preliminary rate was *de minimis*), that were entered, or withdrawn from warehouse, for consumption on or after January 16, 2018, the date of publication of the *Preliminary Determination*. In accordance with section 703(d) of the Act, we subsequently instructed CBP to discontinue the suspension of liquidation for CVD purposes for subject

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<sup>12</sup> As discussed in the Preliminary Decision Memorandum, Commerce has found the following companies to be cross-owned with Catalyst Paper Corporation: Catalyst Paper, Catalyst Pulp Operations Limited, and Catalyst Pulp and Paper Sales Inc. These findings are unchanged for purposes of the Final Determination.

<sup>13</sup> As discussed in the Preliminary Decision Memorandum, Commerce has found the following companies to be cross-owned with Kruger Trois-Rivieres L.P.: Kruger Publication Papers Inc., Corner Brook Pulp and Paper Limited, Kruger Energy Bromptonville LP, Kruger Holdings L.P., Kruger Holdings GP Inc., and Kruger Inc.

<sup>14</sup> As discussed in the Preliminary Decision Memorandum, Commerce has found the following companies to be cross-owned with Resolute FP Canada Inc.: Resolute FP Canada, Fibrek General Partnership (Fibrek), and Resolute Growth. These findings are unchanged for purposes of the Final Determination.

<sup>15</sup> As discussed in the Preliminary Decision Memorandum, Commerce has found the following companies to be cross-owned with White Birch Paper Canada Company NSULC: Papier Masson WB (White Birch) LP, FF Soucy WB LP, and Stadacona WB LP. These findings are unchanged for purposes of the Final Determination.

merchandise entered, or withdrawn from warehouse, on or after May 16, 2018, but to continue the suspension of liquidation of all entries from January 16, 2018, through May 15, 2018 (with the exception entries produced and exported by White Birch).

If the U.S. International Trade Commission (ITC) issues a final affirmative injury determination, we will issue a CVD order and reinstate the suspension of liquidation under section 706(a) of the Act, requiring a cash deposit of estimated CVDs for such entries of subject merchandise, other than those produced and exported by White Birch because its rate is *de minimis*, in the amounts indicated above. If the ITC determines that material injury, or threat of material injury, does not exist, this proceeding will be terminated and all estimated duties deposited or securities posted as a result of the suspension of liquidation will be refunded or canceled.

#### *International Trade Commission (ITC) Notification*

In accordance with section 705(d) of the Act, we will notify the ITC of our determination. In addition, we are making available to the ITC all non-privileged and non-proprietary information related to this investigation. We will allow the ITC access to all privileged and business proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under an administrative protective order (APO), without the written consent of the Assistant Secretary for Enforcement and Compliance.

Because the final determination in this proceeding is affirmative, in accordance with section 705(b) of the Act, the ITC will make its final determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports of UGW paper from Canada no later than 45 days after our final determination.

*Notification Regarding Administrative Protective Orders*

In the event that the ITC issues a final negative injury determination, this notice will serve as the only reminder to parties subject to the APO of their responsibility concerning the destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

This determination is issued and published pursuant to sections 705(d) and 777(i) of the Act.

Dated: August 1, 2018.

**Gary Taverman,**

*Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, performing the non-exclusive functions and duties of the Assistant Secretary for Enforcement and Compliance.*



## Appendix I

### Scope of the Investigation

The merchandise covered by this investigation includes certain paper that has not been coated on either side and with 50 percent or more of the cellulose fiber content consisting of groundwood pulp, including groundwood pulp made from recycled paper, weighing not more than 90 grams per square meter. Groundwood pulp includes all forms of pulp produced from a mechanical pulping process, such as thermo-mechanical process (TMP), chemi-thermo mechanical process (CTMP), bleached chemi-thermo mechanical process (BCTMP) or any other mechanical pulping process. The scope includes paper shipped in any form, including but not limited to both rolls and sheets.

Certain uncoated groundwood paper includes but is not limited to standard newsprint, high bright newsprint, book publishing, and printing and writing papers. The scope includes paper that is white, off-white, cream, or colored.

Specifically excluded from the scope are imports of certain uncoated groundwood paper printed with final content of printed text or graphic. Also excluded are papers that otherwise meet this definition, but which have undergone a supercalendering process.<sup>16</sup> Additionally, excluded are papers that otherwise meet this definition, but which have undergone a creping process over the entire surface area of the paper.

Also excluded are uncoated groundwood construction paper and uncoated groundwood manila drawing paper in sheet or roll format. Excluded uncoated groundwood construction paper and uncoated groundwood manila drawing paper: (a) have a weight greater than 61 grams per square meter; (b) have a thickness greater than 6.1 caliper, *i.e.*, greater than .0061" or 155 microns; (c) are produced using at least 50 percent thermomechanical pulp; and (d) have a shade, as measured by CIELAB, as follows: L\* less than or 75.0 or b\* greater than or equal to 25.0.

Also excluded is uncoated groundwood directory paper that: (a) has a basis weight of 34 grams per square meter or less; and (b) has a thickness of 2.6 caliper mils or 66 microns or less.

Certain uncoated groundwood paper is classifiable in the Harmonized Tariff Schedule of the United States (HTSUS) in several subheadings, including 4801.00.0120, 4801.00.0140, 4802.61.1000, 4802.61.2000, 4802.61.3110, 4802.61.3191, 4802.61.6040, 4802.62.1000, 4802.62.2000, 4802.62.3000, 4802.62.6140, 4802.69.1000, 4802.69.2000, and 4802.69.3000. Subject merchandise may also be imported under several additional subheadings including

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<sup>16</sup> Supercalendering imparts a glossy finish produced by the movement of the paper web through a supercalender which is a stack of alternating rollers of metal and cotton (or other softer material). The supercalender runs at high speed and applies pressure, heat, and friction which glazes the surface of the paper, imparting gloss to the surface and increasing the paper's smoothness and density.

4805.91.5000, 4805.91.7000, and 4805.91.9000.<sup>17</sup> Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise is dispositive.

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<sup>17</sup> The following HTSUS numbers are no longer active as of January 1, 2017: 4801.00.0020, 4801.00.0040, 4802.61.3010, 4802.61.3091, and 4802.62.6040.

## **Appendix II**

### **List of Topics Discussed in the Issues and Decision Memorandum**

#### Summary

#### Background

- Case History
- Period of Investigation
- Scope of the Investigation
- Scope Comments

#### Subsidies Valuation Information

- A. Allocation Period
- B. Attribution of Subsidies
- C. Denominators
- D. Creditworthiness
- E. Equityworthiness
- F. Loan Benchmarks and Interest Rates

#### Analysis of Programs

- A. Programs Determined To Be Countervailable
- B. Programs Determined Not to Provide Measurable Benefits During the POI
- C. Programs Determined Not To Be Used During the POI
- D. Programs Determined To Be Not Countervailable in this Investigation
- E. Programs Not Further Examined
- F. Programs Deferred Until a Subsequent Administrative Review

#### Analysis of Comments

#### General Issues

- Comment 1: Whether Commerce Should Adjust Its Calculation of the All-Others Rate to Exclude Rates Based on AFA
- Comment 2: Whether Commerce Established the Requisite Level of Industry Support for Initiating This Investigation
- Comment 3: Whether Commerce Must Examine the Full Scope of Downstream Effects
- Comment 4: Whether Commerce Properly Requested Respondent Interested Parties to Report “Other Assistance”
- Comment 5: Whether to Continue to Find Certain Programs Not Used, Not Measurable, or Having No Benefit

#### Bankruptcy / Change in Ownership Issues

- Comment 6: Whether Subsidies Received Prior to 2011 Were Extinguished by Resolute’s Emergence from Bankruptcy

Comment 7: Whether Resolute's Acquisition of Fibrek Extinguished Any Prior Fibrek Subsidies

Comment 8: Whether White Birch's Bankruptcy Proceedings Constitute a CIO

#### Sales Denominator Issues

Comment 9: Whether Commerce Should Revise Kruger's Denominators

Comment 10: Whether Commerce Should Revise Resolute's Denominators

Comment 11: Whether Commerce Should Revise White Birch's Denominators

#### Unreported Assistance Issues

Comment 12: Whether Electricity Sold by PREI Provides a Countervailable Subsidy to Catalyst

Comment 13: Whether Commerce Should Assign an AFA Rate to Kruger for its Failure to Report Payments Related to the Hydro-Québec Connection of Electricity Sub-Station Program

Comment 14: Whether Commerce Should Assign an AFA Rate for CBPP's Failure to Report Payments Received for Two Studies

Comment 15: Whether Commerce Should Apply AFA to White Birch's Two Undisclosed Tax Credits

#### General Stumpage and Wood Fiber LTAR Issues

Comment 16: Whether Commerce Must Use In-Jurisdiction Benchmarks to Determine Whether a Benefit Has Been Provided

Comment 17: Whether Commerce Must Conduct a Stumpage Pass-Through Analysis

Comment 18: Whether Woodchips from Sawmills Are Subsidized

Comment 19: Whether Commerce Must Compare Average Benchmark Prices to Average Transaction Prices

#### Ontario Stumpage Issues

Comment 20: Whether Pulpwood is Subsidized

Comment 21: Whether Ontario's Stumpage Market is Distorted

#### Québec Stumpage Issues

Comment 22: Whether Québec's Public Stumpage Market Is Distorted

Comment 23: Whether Commerce Erred in Calculating a Benefit for White Birch under the Provision of Stumpage for LTAR Program

#### Nova Scotia Benchmark Issues

Comment 24: Whether Commerce Should Use a Nova Scotia Benchmark as a Basis of Finding Subsidization of Stumpage in Ontario and Québec

Comment 25: Whether the Nova Scotia Benchmark Should be Adjusted

#### Log Export Restraint Issues

Comment 26: Whether the Log and Wood Residue Export Restraints Provide a Financial Contribution

Comment 27: Whether the Export Permitting Process Materially Restrains Export Activity

- Comment 28: Whether to Apply Adverse Inferences to Catalyst's Log Delivery Costs
- Comment 29: Whether Commerce May Use NAWFR Benchmark Information
- Comment 30: The Appropriate Benchmark Source for the British Columbia Log and Wood Residue Export Restraints
- Comment 31: Whether to Exclude U.S. Exports to the UAE from the Benchmark Data
- Comment 32: The Appropriate Freight Amounts to Apply to the Benchmark Values
- Comment 33: The Appropriate Freight Amounts to Apply to Catalyst's Purchases of Woodchips, Sawdust, and Hog Fuel
- Comment 34: Whether Commerce Should Exclude Logs and Chips Dedicated to the Production of Kraft Pulp
- Comment 35: Whether to Account for Negative Transactions in Catalyst's Wood Purchase Database

#### Purchase of Goods for MTAR Issues

- Comment 36: Whether the Purchase of Electricity was a Purchase of a Good or Service
- Comment 37: Whether Commerce Erred in Using Sales of Electricity as the Benchmark for Provincial Utility Purchases of Electricity
- Comment 38: Whether Purchases of Electricity Were "Market Based"
- Comment 39: Whether Commerce Should Use a Different Benchmark for Purchases of Electricity from the IESO
- Comment 40: Whether Commerce Used the Wrong Benchmark for Countervailing Hydro-Québec's Purchases of Electricity from KEBLP
- Comment 41: Whether the Provincial Utility Purchases of Electricity Are Tied to Sales of Non-Subject Merchandise
- Comment 42: Whether Commerce Should Countervail BC Hydro's EPAs
- Comment 43: Whether Commerce Used the Wrong Benchmark for Countervailing BC Hydro's Purchases of Electricity
- Comment 44: The Appropriate Benefit Calculation for BC Hydro EPAs
- Comment 45: Whether BC Hydro's EPAs are *De Facto* Specific
- Comment 46: Whether Commerce Should Include all Elements of Kruger's Electric Service Rates in its Benchmark
- Comment 47: Whether Hydro-Québec's Purchase of Electricity for MTAR was Specific
- Comment 48: Whether the IESO Purchases Electricity
- Comment 49: Whether the IESO's Purchase of Electricity for MTAR is Specific
- Comment 50: Whether Commerce Should Countervail Tariff 29 and/or Use it as a Benchmark
- Comment 51: Whether the Government of Canada's Provision of C\$130 Million for Resolute's Expropriated Assets Provides a Benefit

#### Tax Program Issues

- Comment 52: Whether the ACCA for Class 29 Assets Tax Program is Specific
- Comment 53: Whether the School Tax Credit for Class 4 Major Industrial Properties Provides a Financial Contribution
- Comment 54: Whether the School Tax Credit for Class 4 Major Industrial Properties is Specific
- Comment 55: Whether the Coloured Fuel Tax Rate Provides a Financial Contribution
- Comment 56: Whether the Coloured Fuel Tax Rate is Specific

- Comment 57: Whether Catalyst Benefited from the Coloured Fuel Tax Rate
- Comment 58: Whether the Powell River City Tax Exemption Program Provides a Financial Contribution
- Comment 59: The Appropriate Benefit Calculation for the Powell River City Tax Exemption Program
- Comment 60: Whether Commerce Properly Determined the Amount of the Subsidy Kruger Received from Property Tax Exemptions
- Comment 61: Whether the Québec SR&ED Tax Credit<sup>18</sup> is *De Facto* Specific
- Comment 62: Whether the Tax Credit for the Acquisition of Manufacturing and Processing Equipment in Québec is Specific
- Comment 63: Whether the Tax Credit for Pre-Competitive Research is Specific
- Comment 64: Whether the Credit for Fees and Dues Paid to a Research Consortium is Specific
- Comment 65: Whether Québec's Tax Credit for Construction and Repair of Roads and Bridges Provides a Financial Contribution and a Benefit

#### Grant Program Issues: Electricity

- Comment 66: Whether Agreements to Curtail Consumption of Electricity are Grants
- Comment 67: Whether the Power Smart Subprograms are *De Jure/De Facto* Specific
- Comment 68: The Appropriate Benefit for the Power Smart: Load Curtailment Program
- Comment 69: The Correct Calculation for the BC Hydro Power Smart TMP and Incentives Subprograms
- Comment 70: Whether Hydro-Québec's IEO Program Is Specific
- Comment 71: Whether Hydro-Québec's Industrial Systems Program/Energy Efficiency Program is Countervailable
- Comment 72: Whether the Hydro-Québec Special L Rate for Industrial Customers Affected by Budworm Confers a Benefit
- Comment 73: Whether the IESO Demand Response Is Specific
- Comment 74: Whether the Ontario IEI Program is Specific
- Comment 75: Whether the Ontario IEI Program is Tied to Non-Subject Merchandise
- Comment 76: Whether Capacity Assistance Payments to CBPP Are Specific
- Comment 77: Whether the Capacity Assistance Fees Paid to CBPP Provided a Benefit

#### Grant Program Issues: Other

- Comment 78: Whether the Canada-BC Job Grant Program is Specific
- Comment 79: Whether Emploi-Québec Programs are Specific
- Comment 80: Whether Emploi-Québec Programs are Recurring
- Comment 81: Whether the PCIP Provides a Benefit
- Comment 82: Whether the Paix des Braves Program Provides a Countervailable Benefit
- Comment 83: Whether the Investment Program in Public Forests Affected by Natural or Anthropogenic Disturbance Provides a Countervailable Benefit
- Comment 84: Whether the FPInnovations Ash Development Project Provides a Countervailable Benefit
- Comment 85: Whether the PAREGES Program is Specific and Confers a Benefit

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<sup>18</sup> Also called the Québec Scientific Research and Development Tax Credit in the *Preliminary Determination*.

Comment 86: Whether the Ontario Forest Roads Funding Program is Countervailable  
Comment 87: Whether the EcoPerformance Program is Specific and Confers a Benefit

#### Equity Program Issues

Comment 88: Whether Preferred Shares Issued by Kruger Inc./KPPI in 2012 were Debt or Equity  
Comment 89: Whether Any Benefit in the 2012 Debt-to-Equity Conversion Is Attributable to Kruger Inc.  
Comment 90: How to Determine the Benefit for KPPI's 2012 Loan Forgiveness  
Comment 91: Whether IQ's 2015 Investment in KHL P Was Tied to Non-Subject Merchandise  
Comment 92: Whether the Equityworthiness Analysis for KHL P in 2015 is Correct  
Comment 93: Whether KHL P was Equityworthy

#### Loan Program Issues

Comment 94: Whether CBPP was Creditworthy  
Comment 95: Whether Commerce Erred in Calculating the Benchmark for CBPP's 2014 Loan  
Comment 96: Whether Interest Due from the Government of Newfoundland and Labrador Loan to CBPP and Paid in 2017 Provided No Benefit in the POI  
Comment 97: Whether Commerce Erred in Its Benefit Calculation for the IQ Loan Guarantee to KEBLP

#### Company-Specific Issues

##### Catalyst

Comment 98: How to Treat Catalyst's Unreported Log and Wood Fiber Purchases

##### Resolute

Comment 99: Whether Commerce Should Use Resolute's Revised SR&ED Tax Credit

##### White Birch

Comment 100: Whether Commerce Correctly Determined the Dates of Approval for the MFOR Worker Training Grants to White Birch's Stadacona Mill

#### Conclusion

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